SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

FORM 10-Q QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

For Quarter ended September 30, 1993 Commission file number:1-3285

MINNESOTA MINING AND MANUFACTURING COMPANY

State of Incorporation: Delaware I.R.S. Employer Identification No. 41-0417775

Executive offices: 3M Center, St. Paul, Minnesota 55144

Telephone number: (612) 733-1110

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes X . No .

On September 30, 1993, there were 215,790,760 shares of the Registrant's common stock outstanding.

This document contains 15 pages.

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

PART I. FINANCIAL INFORMATION

CONSOLIDATED STATEMENT OF INCOME
(Amounts in millions, except per-share data)
(Unaudited)

	Three months ended September 30 1993	Three months ended September 30 1992	Nine months ended September 30 1993	Nine months ended September 30 1992
Net Sales	$3,481	$3,551	$10,538	$10,508
Operating Expenses				
Cost of goods sold	2,167	2,134	6,410	6,307
Selling, general and administrative expenses	859	905		

			2,627	2,663
Total	3,026	3,039	9,037	8,970
Operating Income	455	512	1,501	1,538
Other Income and Expense				
Interest expense	11	20	37	61
Investment and other income -- net	(60)	(15)	(90)	(16)
Total	(49)	5	(53)	45
Income Before Income Taxes, Minority Interest and Cumulative Effect of Accounting Changes	504	507	1,554	1,493
Provision For Income Taxes	180	177	552	527
Minority Interest	8	6	25	19
Income Before Cumulative Effect of Accounting Changes	316	324	977	947
Cumulative Effect of Accounting Changes	-	-	-	3
Net Income	$ 316	$ 324	$ 977	$ 944
Average Number of Common Shares Outstanding	216.5	219.1	217.8	219.1
Per Share of Common Stock:				
Income Before Cumulative Effect of Accounting Changes	$ 1.47	$ 1.48	$ 4.49	$ 4.33
Cumulative Effect of Accounting Changes	-	-	-	(.02)
Net Income	$ 1.47	$ 1.48	$ 4.49	$ 4.31
Cash dividends declared and paid	$ .83	$ .80	$ 2.49	$ 2.40

The Notes to Financial Statements are an integral part of this statement.

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEET
(Dollars in millions)

	September 30, 1993 (Unaudited)	December 31, 1992
ASSETS		
Current Assets		
Cash and cash equivalents	$ 318	$ 382
Other securities	347	340

Accounts receivable -- net	2,687	2,394
Inventories		
Finished goods	1,232	1,224
Work in process	586	586
Raw materials and supplies	552	505
Total inventories	2,370	2,315
Other current assets	723	778
Total current assets	6,445	6,209
Investments	465	452
Property, Plant and Equipment	11,468	10,828
Less accumulated depreciation	(6,622)	(6,036)
Property, plant and equipment -- net	4,846	4,792
Other Assets	473	502
Total	$12,229	$11,955
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	$ 762	$ 836
Income taxes	274	299
Short-term debt	796	739
Other current liabilities	1,572	1,367
Total current liabilities	3,404	3,241
Other Liabilities	1,543	1,428
Long-term Debt	682	687
Stockholders' Equity		
Common stock, no par, 236,008,264 shares issued	296	296
Retained earnings	8,395	8,012
Unearned compensation -- ESOP	(484)	(498)
Cumulative translation -- net	(242)	(198)
Less cost of treasury stock -- September 30, 1993, 20,217,504 shares; December 31, 1992, 16,974,214 shares	(1,365)	(1,013)
Stockholders' Equity -- net	6,600	6,599
Total	$12,229	$11,955

The Notes to Financial Statements are an integral part of this statement.

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS
(Dollars in millions)
(Unaudited)

	Nine months ended September 30	
	1993	1992*
Cash Flows from Operating Activities:		
Net income	$ 977	$ 944
Adjustments to reconcile net income to net cash provided by operating activities:		
Cumulative effect of adopting SFAS Nos. 106 and 109	-	103
Legal settlement	129	-
Depreciation and amortization	779	818
Working capital changes	(358)	(165)
Other	73	37
Net cash provided by operating activities	1,600	1,737
Cash Flows from Investing Activities:		
Capital expenditures	(806)	(968)
Disposals of property, plant and equipment	50	51
Other	(11)	8
Net cash used in investing activities	(767)	(909)
Cash Flows from Financing Activities:		
Net change in short-term debt	93	(133)
Repayment of long-term debt	(63)	(173)
Proceeds from long-term debt	20	136
Purchases of treasury stock	(546)	(179)
Reissuances of treasury stock	143	133
Payment of dividends	(543)	(526)
Other	1	(16)
Net cash used in financing activities	(895)	(758)
Effect of exchange rate changes on cash	(2)	(9)
Net increase (decrease) in cash and cash equivalents	(64)	61
Cash and cash equivalents at beginning of year	382	258
Cash and cash equivalents at end of period	$ 318	$ 319

==
============

* Includes cash flows of the international companies for the eleven-month period November 1, 1991, to September 30, 1992.

The Notes to Financial Statements are an integral part of this statement.

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

NOTES TO FINANCIAL STATEMENTS
(Unaudited)

The interim financial statements are unaudited but, in the opinion of management, reflect all adjustments necessary for a fair presentation of financial position, results of operations and cash flows for such periods. These adjustments consist of normal, recurring items. The results of operations for any interim period are not necessarily indicative of results for the full year. The condensed consolidated financial statements and notes are presented as permitted by Form 10-Q and do not contain certain information included in the company's annual consolidated financial statements and notes. This Form 10-Q should be read in conjunction with the company's consolidated financial statements and notes incorporated by reference in the 1992 Annual Report on Form 10-K.

Effective January 1, 1992, 3M's international companies changed their fiscal year-end from October 31 to December 31 and 3M adopted two new accounting standards, Statement of Financial Accounting Standards (SFAS) No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions," and SFAS No. 109, "Accounting for Income Taxes." The first, second and third quarter 1992 financial statements were restated in early 1993 to reflect these changes. All three changes were accounted for as cumulative effects of accounting changes. As a result of the change in the international companies' fiscal year-end, the cash flows of the international companies for the eleven-month period November 1, 1991, to September 30, 1992, are included in the Consolidated Statement of Cash Flows for the period ended September 30, 1992.

The company received $51 million in the third quarter of 1993 as a result of the resolution of several income tax claims. The recovery included $30 million of interest which was recorded as income in the third quarter.

In the third quarter of 1993 the company took a charge of $25 million for the cost of planned plant rationalizations. The company also incurred more than $10 million for voluntary separations, primarily in cost of goods sold.

On September 17, 1993, the company entered into a commitment to issue C$150 million of five-year Eurobonds. The debt was issued on October 15, 1993, subsequent to the end of the third quarter. The debt was swapped into $114 million at an all-in fixed cost of 4.81 percent.

Coopers & Lybrand, the company's independent accountants, have performed a review of the unaudited interim financial statements included herein and their report thereon accompanies this filing.

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

Management's Discussion and Analysis of
Financial Condition and Results of Operations

RESULTS OF OPERATIONS

This Quarter

Worldwide sales for the third quarter totaled $3.481 billion, a decrease of 2.0 percent from $3.551 billion in the third quarter last year. Net income decreased 2.4 percent to $316 million, or $1.47 per share, compared with $324 million, or $1.48 per share, in the same quarter last year.

Worldwide selling prices declined about 2 percent compared to the third quarter of 1992, mainly because of competition in the Memory Technologies Group. U.S. prices declined about 2 percent, while international prices declined about 1 percent. Currency translation decreased international sales by almost 11 percent and worldwide sales by more than 5 percent.

In the United States, the company's unit sales rose about 5 percent compared with the third quarter last year. The Industrial and Consumer Sector led U.S. volume growth with solid gains in its commercial and consumer products, tape, and specialty chemical businesses. Volume also increased in the Information, Imaging and Electronic Sector, paced by growth in its electronic products, computer disks, and visual systems businesses. Life Sciences Sector volume increased slightly with solid growth in its reflective materials, pharmaceuticals and dental businesses offset by declines in disposable products and the Medical Products Group.

Outside the United States, unit volume increased about 6 percent. Volume rose about 2 percent in Europe with increases in the United Kingdom, France and Italy partially offset by declines in Germany. In the Asia Pacific area, volume was up about 9 percent. Volume in Japan was up only 2 percent, but volume growth in the rest of Asia was more than 25 percent. In Latin America, volume was up more than 20 percent, continuing a string of solid gains there. Canada and Africa also reported volume gains.

Cost of goods sold, which includes manufacturing, research and development, and engineering, was 62.2 percent of sales, up 2.1 percentage points from the third quarter last year. This increase was due to lower selling prices, a charge of $25 million for plant rationalizations, and negative currency effects. The company also incurred more than $10 million for voluntary separations, primarily in cost of goods sold.

Selling, general, and administrative spending of $859 million was 24.7 percent of sales. This was a decline of eight-tenths of a percentage point from a year ago and the best level in eight quarters. SG&A costs were helped by continued emphasis on cost control.

Worldwide operating income was $455 million in the third quarter, down 11.0 percent from the same quarter last year. In addition to

$25 million of plant rationalization charges, currency effects reduced operating income by $32 million. Excluding those two factors, operating income for the quarter was basically flat.

U.S. operating income was up about 4 percent and operating margins improved by three-tenths of a percentage point. The U.S. was helped by higher unit sales volume, lower raw material costs and lower employment levels. All three U.S. business sectors contributed to this operating income increase.

International operating income declined nearly 25 percent and margins were down 3 percentage points. This decrease was due to negative currency effects, plant rationalization charges and the economic difficulties in Europe and Japan. Excluding currency and plant rationalization charges, operating income was down about 4 percent.

Interest expense of $11 million in the third quarter of 1993 was $9 million lower than in the same quarter last year. This decline was mainly due to lower interest rates than in the same quarter last year. Investment and other income showed an improvement of $45 million from the third quarter last year, with $30 million of this benefit due to interest received from the resolution of several income tax claims. The remaining $15 million benefit was mainly due to improved investment results and positive currency transaction effects.

The third-quarter 1993 worldwide effective tax rate was 35.5 percent, up six-tenths of a point from the third-quarter rate last year and up two-tenths of a point from the rate for 1992 overall. The recently enacted 1 percent increase in the United States corporate tax rate has been effectively offset in 1993 by the extension of the R&D tax credit and by the revaluation of our net deferred tax assets under SFAS No. 109.

The company estimates that changes in the value of the U.S. dollar reduced net income by $16 million, or 8 cents per share, in the third quarter compared to the corresponding quarter of 1992. This estimate includes the effect of translating sales and profits from local currencies into U.S. dollars, the costs in local currencies of transferring goods between the parent company in the United States and international companies, and transaction gains and losses in countries not considered to be highly inflationary.

Year-to-date

On a year-to-date basis, worldwide sales totaled $10.538 billion, an increase of 0.3 percent from $10.508 billion in the first nine months of last year. Year-to-date net income was $977 million in 1993, up 3.5 percent from $944 million in 1992. Earnings per share increased 4.2 percent to $4.49 per share from $4.31 per share last year.

Volume growth for the first nine months of 1993 was 5 percent in both United States and international operations. U.S. prices declined nearly 2 percent, while international prices declined more than 1 percent. Currency translation decreased international sales by more than 6 percent and worldwide sales by more than 3 percent.

Cost of goods sold was $6.410 billion for the first nine months, an increase of 1.6 percent from $6.307 billion in 1992. Cost of goods sold was 60.9 percent of sales, up eight-tenths of a point from the same period last year. The factors that influenced gross margins for the third quarter were the same factors that affected year-to-date results.

Selling, general, and administrative spending of $2.627 billion for the first nine months was 24.9 percent of sales. This is down four-tenths of a point from 25.3 percent of sales in the same period last year. In addition to cost control, the year-to-date SG&A percentage was helped by lower voluntary separation costs.

Worldwide operating income decreased 2.4 percent to $1.501 billion in 1993 from $1.538 billion in 1992. Operating income in the United States was up 11.2 percent and margins improved by nine-tenths of a percentage point. International operating income declined 12.5 percent and margins were down 1.7 percentage points due to negative currency effects, plant rationalization charges and the economic weakness in Europe and Japan. Worldwide employment levels have declined about 1,400 compared with September of 1992 and by 435 people from the end of 1992.

Interest expense was $37 million for the first nine months of 1993, down from $61 million in 1992. This decline was mainly due to lower interest rates. Investment and other income was $90 million in the first nine months of 1993, an improvement of $74 million compared to the same period last year. This change was due to several factors, including $30 million of interest from the resolution of several income tax claims, improved investment results, and the positive impact of currency transaction effects.

****

Looking ahead, the company continues to monitor worldwide economies, particularly the recessions in Europe and Japan where it has significant operations. The company's economic outlook for the fourth quarter of the year does not anticipate significant improvements in either of these two areas. The company also expects a continuation of relatively slow economic growth in the United States during the fourth quarter of the year.

The stronger dollar is expected to continue to hamper earnings growth in the fourth quarter. The company estimates that currency effects, based on the levels at the end of September, could reduce

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

Management's Discussion and Analysis of
Financial Condition and Results of Operations

fourth quarter 1993 earnings by an estimated 8 cents per share compared to the same quarter last year.

Assuming that overall economic conditions are in line with the company's expectations and that currency values remain relatively stable, the company anticipates an increase in earnings for the full year of 1993 compared to 1992.

Volume growth, productivity improvements and favorable raw material prices should benefit full-year 1993 results. Investment in research and development will continue in order to help the company meet its goal of 30 percent of sales coming from products introduced in the last four years. The company continues to aggressively explore cost-reduction and rationalization opportunities around the world in addition to its continuing emphasis on management of SG&A spending. Worldwide employment by the end of the year could be about 1,000 lower than 1992 year-end levels.

FINANCIAL CONDITION AND LIQUIDITY

The company's financial condition and liquidity remain strong.

Working capital increased $73 million to $3.041 billion from $2.968 billion as of December 31, 1992. The accounts receivable average days sales outstanding, which averages monthly sales and receivable balances within the quarter, was 65 days. The company's key inventory index, which represents the number of months of inventory, was 3.8 months. The company's current ratio was 1.9. All three indices were unchanged from the year-end 1992 numbers.

Total debt increased $52 million from year-end 1992 to $1.478 billion. As of September 30, 1993, total debt was 22 percent of stockholders' equity, the same as year-end 1992. The company's borrowings continue to maintain AAA long-term ratings.

Return on average stockholders' equity for the quarter was at 19.2 percent, the same as a year earlier, approaching the company's goal of 20 to 25 percent. Return on capital employed for the quarter was 17.6 percent, down from 19.7 percent in the comparable 1992 period. The company's goal is 27 percent or better.

Due to the change in the financial reporting period for the international companies, the September 30, 1992, Consolidated Statement of Cash Flows includes the cash provided or used by 3M's international companies for an eleven-month period (November 1, 1991 to September 30, 1992). The following table and discussion exclude the November 1 to December 31, 1991, period for International Operations, so that an analysis can be made on a comparative basis.

	Nine months ended September 30	
	1993	1992
Net cash provided by operating activities	$1,600	$1,678
Net cash used in investing activities	(767)	(812)
Net cash used in financing activities	(895)	(883)
Effect of exchange rate changes on cash	(2)	(14)
Net increase (decrease) in cash and cash equivalents	$ (64)	$ (31)
Capital spending	$ 806	$ 875
Depreciation and amortization	$ 779	$ 761

Net cash provided by operating activities totaled $1.600 billion in the first nine months of the year, down $78 million from the same period last year. Receipt of a large legal settlement and higher income were more than offset by working capital increases, which were partially attributable to increases in accounts receivable.

Cash used in investing activities was $767 million, down $45 million from the same period last year. Capital expenditures for the first nine months of 1993 were $806 million, a decrease of about 8 percent compared with the same period last year. The company expects 1993 capital spending to be less than 1992 levels.

Cash used in financing activities in the first nine months was $895 million, up $12 million compared with the same period last year. The major financing activities include dividend payments and treasury stock transactions.

Dividends paid increased 3.2 percent to $543 million in the first nine months of this year. The dividend payout ratio declined to 55.6 percent in the first nine months from 56.9 percent for the entire year in 1992.

For the first nine months of this year the company repurchased about 5.1 million shares of treasury stock, compared to 1.9 million shares in the same period last year. The Board of Directors authorized the repurchase of up to 6 million shares of 3M common stock between June 1, 1993, and May 31, 1994. Of this number, 2.9 million shares remained authorized for repurchase as of September 30, 1993. Stock repurchases are made to support employee stock purchase and management stock ownership plans and for other corporate purposes.

The company expects cash generated by normal operations will support its growth. With its AAA long-term ratings on its debt, the company has sufficient borrowing capacity to supplement cash flows from operations.

PART II. OTHER INFORMATION

Item 1. Legal Proceedings

The company and certain of its subsidiaries are named defendants in a number of actions, governmental proceedings and claims, including product liability claims involving products now or formerly manufactured and sold by the company, many of which relate to silicone gel mammary prostheses, and some of which claims are purported or tentatively certified class actions. In some cases, these actions seek damages as well as other relief which, if granted, would require substantial expenditures.

Some of these actions raise difficult and complex factual and legal issues and are subject to many uncertainties and complexities, including, but not limited to, the facts and circumstances of each particular action, the jurisdiction and forum in which each action is proceeding, and differences in applicable law. Accordingly, the company is not able to estimate the nature and amount of any future liability with respect to such actions.

With respect to the above-noted claims involving silicone gel mammary prostheses, which have been instituted against the company and all of the other companies that manufactured implants or the various components for them, there has been recent publicity concerning the possibility of an industry-wide "global settlement" of all present and future claims proposed by Dow Corning, certain other defendants and certain plaintiff's counsel. The company, which entered the business in 1977 by purchasing McGhan Medical and then sold that business in 1984 to a group of investors, including some of the original owners pursuant to an agreement which included an indemnification of the company against silicone gel mammary prosthesis related liabilities, is one of several companies that has been participating in discussions among defendants to determine the feasibility of such a settlement and the allocation of its costs. The company does not know at this time whether or not such a settlement will be effected, that the company will participate, or what share of any such settlement the company might bear.

In many of these actions, including the silicone gel mammary prosthesis matters, the company believes that any resulting liability and defense costs are covered by insurance maintained by the company during applicable time periods, subject to self-insurance retentions, exclusions, and policy limits. To the extent that insurers have in some of these cases reserved, and may reserve in the future, the right to deny coverage (i.e.

neither admitted nor denied coverage), the company is not always able to estimate the amount of recovery applicable to these actions. The company may also possess rights against third parties for indemnification or contribution. Because of the complexities of these actions and the extent of insurance applicable to many of these actions, the company cannot always determine its exposure or its rights against insurers and other third parties.

The company is involved in a number of environmental actions by governmental agencies asserting liability for past waste disposal and other alleged environmental damage. The company conducts ongoing investigations, assisted by environmental consultants, to determine accruals for the probable, estimable costs of remediation. The remediation accruals are reviewed each quarter and changes are made as appropriate.

Item 6. Exhibits and Reports on Form 8-K

(a) The following documents are filed as exhibits to this Report.

(11) A statement regarding the computation of per share earnings.

(12) A statement regarding the ratio of earnings to fixed charges.

(15) A letter from the company's independent accountants regarding unaudited interim financial statements.

(b) The company filed a report on Form 8-K dated June 30, 1993, related to a shelf registration of medium-term notes. This filing included the following:

Exhibit 4 Form of Medium-Term Indexed Notes Due June 15, 1994.

Exhibit 10 Calculation Agency Agreement, dated as of June 24, 1993 between Minnesota Mining and Manufacturing Company and Goldman, Sachs & Co.

None of the other items contained in Part II of Form 10-Q is applicable to the company for the quarter ended September 30, 1993.

|Coopers |certified public accountants
|&Lybrand |

REPORT OF INDEPENDENT ACCOUNTANTS

To the Stockholders of Minnesota Mining and Manufacturing Company:

We have reviewed the accompanying condensed consolidated balance sheet of Minnesota Mining and Manufacturing Company and subsidiaries as of September 30, 1993, and the related condensed consolidated statements of income for each of the three- and nine-month periods ended September 30, 1993 and 1992 and cash flows for the nine-month periods ended September 30, 1993 and 1992. These financial statements are the responsibility of the company's management.

We conducted our reviews in accordance with standards established by the American Institute of Certified Public Accountants. A review of interim financial information consists principally of applying analytical review procedures to financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying condensed consolidated financial statements referred to above for them to be in conformity with generally accepted accounting principles.

We have previously audited, in accordance with generally accepted auditing standards, the consolidated balance sheet as of December 31, 1992, and the related consolidated statements of income and cash flows for the year then ended (not presented herein); and in our report dated February 15, 1993, we expressed an unqualified opinion on those consolidated financial statements.

In our opinion, the information set forth in the condensed consolidated balance sheet as of December 31, 1992 is fairly stated in all material respects in relation to the consolidated balance sheet from which it has been derived.

COOPERS & LYBRAND

St. Paul, Minnesota
October 27, 1993

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

MINNESOTA MINING AND MANUFACTURING COMPANY

- - --

(Registrant)

Date: November 11, 1993

/s/Giulio Agostini

- - --
Giulio Agostini, Senior Vice
President, Finance

(Mr. Agostini is the Principal
Financial and
Accounting Officer and has been
duly authorized
to sign on behalf of the
registrant.)

<TABLE>

EXHIBIT 11

MINNESOTA MINING AND MANUFACTURING COMPANY AND SUBSIDIARIES

EARNINGS PER SHARE OF COMMON STOCK

<CAPTION>

	Three Months Ended September 30,		Nine Months Ended September 30,	
	1993	1992	1993	1992
<S>	<C>	<C>	<C>	<C>
Income before cumulative effect of accounting changes	$316	$324	$977	$947
Cumulative effect of accounting changes	-	-	-	3
Net income (millions)	$316	$324	$977	$944
Primary earnings per share:				
Income before cumulative effect of accounting changes	$1.47	$1.48	$4.49	$4.33
Cumulative effect of accounting changes	-	-	-	(0.02)
Earnings per share	$1.47	$1.48	$4.49	$4.31
Weighted average number of common shares outstanding	216,460,582	219,079,532	217,817,985	219,094,954
Fully diluted earnings per share: (1)<F1>				
Income before cumulative effect of accounting changes	$1.45	$1.46	$4.44	$4.27
Cumulative effect of accounting changes	-	-	-	(0.01)
Earnings per share	$1.45	$1.46	$4.44	$4.26
Weighted average number of common shares outstanding	216,460,582	219,079,532	217,817,985	219,094,954
Common equivalent shares	2,089,183	2,450,787	2,133,097	2,450,787
Average number of common				

shares outstanding and
equivalents 218,549,765
221,530,319 219,951,082 221,545,741

=========== =========== =========== ===========

<FN>

Primary earnings per share is computed by dividing net income by the weighted average number of common shares outstanding for each period. The calculation excludes the effect of common equivalent shares resulting from stock options using the treasury stock method as the effect would not be material.

Fully diluted earnings per share is computed based on the weighted average number of common shares and common equivalent shares outstanding for each period.

<F1> (1) This calculation is submitted in accordance with Regulation S-K item 601(b)(11) although not required by APB Opinion No. 15 because it results in dilution of less than 3%.

</TABLE>

<TABLE>

EXHIBIT 12

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

CALCULATION OF RATIO OF EARNINGS TO FIXED CHARGES
(Dollars in millions)

<CAPTION>

EARNINGS	Nine Months Ended September 30, 1993	1992	1991	1990	1989	1988
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Income Before Income Taxes, Minority Interest and Cumulative Effect of Accounting Changes	$1,554	$1,947	$1,877	$2,135	$2,099	$1,985
Add:						
Interest on debt	37	76	97	98	98	99
Interest component of the ESOP benefit expense	31	42	44	45	-	-
Portion of rent under operating leases representative of the interest component	35	47	47	44	35	36
Less:						
Equity in undistributed income of 20-50% owned companies	-	(1)	(6)	1	4	11
TOTAL EARNINGS AVAILABLE FOR FIXED CHARGES	$1,657	$2,113	$2,071	$2,321	$2,228	$2,109
FIXED CHARGES						
Interest on debt	$37	$76	$97	$98	$98	$99
Interest component of the ESOP benefit expense	31	42	44	45	-	-
Portion of rent under operating leases representative of the interest component	35	47	47	44	35	36
TOTAL FIXED CHARGES	$103	$165	$188	$187	$133	$135
RATIO OF EARNINGS TO FIXED CHARGES	16.09	12.81	11.02	12.42	16.75	15.62

</TABLE>

|Coopers |certified public accountants
|&Lybrand

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

We are aware that our report dated October 27, 1993, on our review of interim condensed consolidated financial information of Minnesota Mining and Manufacturing Company and subsidiaries for the nine-month period ended September 30, 1993, and included in the Form 10-Q for the period then ended, is incorporated by reference in the Company's registration statements on Form S-8 (Registration Nos. 2-78422, 33-14791, 33-48690 and 33-49842), and Form S-3 (Registration No. 33-48089). Pursuant to Rule 436(c), under the Securities Act of 1933, this report should not be considered a part of the registration statements prepared or certified by us within the meaning of Sections 7 and 11 of that Act.

COOPERS & LYBRAND

St. Paul, Minnesota
November 11, 1993